IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

LESLIE PAUL HOWARTH,

Plaintiff

tiff

: Civil Action No. 05-18J

CENTRAL TAX BUREAU,

Defendant

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MEMORANDUM ORDER

This matter was referred to Magistrate Judge Keith A. Pesto for proceedings in accordance with the Magistrates Act, 28 U.S.C.§ 636(b)(1), and subsections 3 and 4 of Local Rule 72.1 for Magistrate Judges.

The Magistrate Judge filed a Report and Recommendation on July 21, 2005, docket no. 10, recommending that the defendant's motion to dismiss, docket no. 2, be granted.

The parties were notified that pursuant to 28 U.S.C.§ 636(b)(1), they had ten days to serve and file written objections to the Report and Recommendation. No objections have been filed, and the time to do so has expired.

After review of the record of this matter together with the Report and Recommendation, and noting the lack of timely objections thereto, the following order is entered:

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AND NOW, this day of August, 2005, it is

ORDERED that the defendant's motion to dismiss, docket no. 2, is granted. The Report and Recommendation is adopted as the

opinion of the Court. The Clerk shall mark this matter closed.

Y THE COURT

GARY L. LANCASTER,

UNITED STATES DISTRICT JUDGE

cc:

Leslie Paul Howarth, Ph.D. 211 Bentwood Avenue Johnstown, PA 15904-1333

Andrew Davis Gleason, Esquire 206 Main Street Johnstown, PA 15901-1682